

**COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
ADMINISTRATION
SUPPLEMENTAL SCHEDULE OF REVENUES AND EXPENDITURES
For the Fiscal Year Ended June 30, 20____**

Revenues

DDSN	_____
Donations	_____
Interest Income	_____
Sale of Assets	_____
Total Revenues	=====

Expenditures

Personnel	_____
Salaries	_____
Total Personnel	=====

Fringe Benefits	
Retirement	_____
Social Security	_____
Workers' Compensation	_____
Health Insurance	_____
Unemployment Insurance	_____
Total Fringe Benefits	=====

Contractual Services	
Telephone	_____
Repairs	_____
Heat, Light, Water and Power	_____
Travel	_____
Consultants	_____
Motor Vehicle Maintenance	_____
Grounds Maintenance	_____
Dues and Subscriptions	_____
Other	_____
Total Contractual Services	=====

Supplies	
Food	_____
Office	_____
Household	_____
Motor Vehicle	_____
Medical	_____
Postage	_____
Minor Equipment	_____
Total Supplies	=====

**COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
ADMINISTRATION
SUPPLEMENTAL SCHEDULE OF REVENUES AND EXPENDITURES
For the Fiscal Year Ended June 30, 20____**

Expenditures (cont'd)

Fixed Charges

Audit Fees	_____
Rent – Real Property	_____
Rent – Equipment	_____
Property Insurance	_____
Tort Insurance	_____
Vehicle Insurance	_____
Total Fixed Charges	=====

Capital

Equipment (1)	_____
Vehicle (1)	_____
Debt Service (1)	_____
Depreciation (2)	_____
Amortization of Start-up Costs (2)	_____
Interest Expense	_____
Total Capital	=====

Allocations

Allocated to CTH-II	_____
Allocated to Adult Day	_____
Allocated to ICF Management	_____
Allocated to SLP-II	_____
Total Allocations	=====

Total Expenditures _____

Excess of Revenues Over (Under) Expenditures =====

Note: (1) For non-GASB 34 presentations only.
(2) For GASB 34 presentation only.

COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SAMPLE – CAPITATED (IN AGGREGATE) or NON-CAPITATED (BY PROGRAM)
SUPPLEMENTAL SCHEDULE OF REVENUES
For the Fiscal Year Ended June 30, 20____

Federal

HUD	_____
DOT (UMTA)*	_____
DOL (JTPA)*	_____
DOE (PL 94-142)*	_____
DOE (PL 99-457)*	_____
DOE (Chapter I)*	_____
CDC (Center for Disease Control)*	_____
Total Federal	=====

State

DDSN:	_____
Program Revenue	_____
Discretionary Funds	_____
Equipment Grant	_____
Capital Improvement Grant	_____
DSS Boarding Home Supplement	_____
General Appropriation	_____
SHIMS Grant	_____
Total State	=====

Local

County	_____
Contributions	_____
County ARC	_____
United Way	_____
Donations	_____
Fundraising (Net of direct benefit cost)	_____
Miscellaneous	_____
Total Local	=====

In-Kind

Rent	_____
Services	_____
Supplies	_____
Total In-Kind	=====

* The pass through grantor should be indicated on this schedule, if applicable. Refer to page 7 of this attachment for example.

COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SAMPLE – CAPITATED (IN AGGREGATE) or NON-CAPITATED (BY PROGRAM)
SUPPLEMENTAL SCHEDULE OF REVENUES
For the Fiscal Year Ended June 30, 20____

Other

Interest	_____
Meals	_____
Vending Machines	_____
Rent	_____
Work Activity	_____
Consumer Fees (SSI, SSA, child care block grant, etc.)	_____
Total Other	=====

Total Revenues

Note: This supplemental schedule is a sample schedule. The actual schedule should reflect revenues as indicated by the instructions on Page 3, Item 1 of the Audit Policy.

COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SAMPLE – CAPITATED (BY PROGRAM) OR NON-CAPITATED (BY PROGRAM)
SUPPLEMENTAL SCHEDULE OF EXPENDITURES
For the Fiscal Year Ended June 30, 20____

Personnel

Salaries

Total Personnel

=====

Fringe Benefits

Retirement

Social Security

Workers' Compensation

Health Insurance

Unemployment Insurance

Total Fringe Benefits

=====

Contractual Services

Telephone

Repairs

Heat, Light, Water and Power

Travel

Consultants

Buildings and Equipment

Motor Vehicles

Work Activity

Other

Total Contractual Services

=====

Supplies

Food

Office

Household

Educational

Motor Vehicle

Maintenance

Postage

Minor Equipment

Other

Total Supplies

=====

Fixed Charges

Audit Fees

Rent – Real Property

Rent – Equipment

COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SAMPLE – CAPITATED (BY PROGRAM) OR NON-CAPITATED (BY PROGRAM)
SUPPLEMENTAL SCHEDULE OF EXPENDITURES
For the Fiscal Year Ended June 30, 20____

Fixed Charges (cont'd)

Insurance	_____
Individual	_____
Property	_____
Tort Liability	_____
Vehicle Lease	_____
Accounting and Legal	_____
Debt Service (1)	_____
Principal (1)	_____
Interest (1)	_____
Other	_____
Total Fixed Charges	=====

Buildings, Equipment, and Start-up Costs (1) or Capital (2)

Office (1)	_____
Household (1)	_____
Motor Vehicle (1)	_____
Educational (1)	_____
Shop (1)	_____
Recreational (1)	_____
Building and Maintenance (1)	_____
Start-up Costs (1)	_____
Depreciation (2)	_____
Interest Expense (2)	_____
Amortization of Start-up Costs (2)	_____
Other	_____
Total Buildings, Equipment, and Start-up Costs (1) <u>or</u> Capital (2)	=====

Allocated Costs

Administration	_____
Transportation	_____
Day Program	_____
Building Maintenance	_____
Total Allocated Costs	=====

Total Expenditures

Notes: This supplemental schedule is a sample schedule. The actual schedule should reflect expenditures, by program, as indicated by the instructions on Page 3, Item 2 of the Audit Policy.

(1) For non-GASB 34 presentations only.

(2) For GASB 34 presentations only.

COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS ⁽¹⁾
For the Fiscal Year Ended June 30, 20____

Federal Grantor/ Pass Through Grantor/Program Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Federal Expenditures
HUD Loan to Construct Home			
UMTA Vehicle Grant			
DOE Passed through the DDSN Chapter I Grant Funds	84.010	94110029	
Total Expenditures of Federal Awards			

⁽¹⁾ Medicaid, adult social services, child care block grant funds, and vendor payments are not considered Federal Awards to the provider for purposes of the Single Audit Act.